

2002 MICHIGAN SBT Apportionment Formula

**2002
C-8000H**

This form is issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

Form Code 5

1. Name	2. Federal Employer ID No. (FEIN) or TR No.		
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PART 1: COMPUTATION OF APPORTIONMENT PERCENTAGE
If 100% of property and payroll is attributable to Michigan, include documentation to substantiate nexus with another state.

	A.	B.	C.
PROPERTY FACTOR*		Weighting Factors	Weighted Percentage
Complete if filer has property outside of Michigan regardless of whether filer has Michigan Property			
3. Average value of Michigan property held during the year ▶ 3.	.00		
4. Multiply Michigan rentals by 8 and enter the result ▶ 4.	.00		
5. Total Michigan property. Add lines 3 and 4 5.	.00		
6. Average value of total property held during the year ▶ 6.	.00		
7. Multiply total rentals by 8 and enter the result ▶ 7.	.00		
8. Total property. Add lines 6 and 7 8.	.00		
9. Percentage. Divide line 5 by line 8 9.	%	x 5%	9. %
PAYROLL FACTOR*			
Complete if filer has payroll outside of Michigan regardless of whether filer has Michigan payroll			
10. Michigan wages ▶ 10.	.00		
11. Total wages ▶ 11.	.00		
12. Percentage. Divide line 10 by line 11 12.	%	x 5%	12. %
SALES FACTOR			
13. Michigan sales ▶ 13.	.00		
14. Total sales ▶ 14.	.00		
15. Percentage. Divide line 13 by line 14 15.	%	x 90%	15. %
16. Apportionment percentage. Add column C, lines 9, 12 & 15** Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC			16. %

* The State Treasurer may require periodic averaging of property values during the tax year if this is reasonably required to reflect the average value of the filer's property.
 ** If filer does not have three factors, i.e., if line 8, 11 or 14 is zero, see *Formulas for Special Situations* on page 36 of the instructions.

PART 2: TRANSPORTATION SERVICES, FINANCIAL ORGANIZATIONS, OR TAXPAYERS AUTHORIZED TO USE A SPECIAL FORMULA, USE THE LINES PROVIDED BELOW.
 Attach an explanation.

17. Michigan ▶ 17.	.00
18. Total ▶ 18.	.00
19. Apportionment percentage. Divide line 17 by line 18. Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC. 19.	
	%

PART 3: CAPITAL ACQUISITION APPORTIONMENT
This part is only used for certain CAD recaptures. Complete this part only if depreciable personal property that was acquired in tax years beginning before Oct. 1, 1989 was disposed of during the year.

20. Property factor from line 9, column A 20.	%
21. Payroll factor from line 12, column A 21.	%
22. Total. Add lines 20 and 21 22.	%
23. Average percentage. Divide line 22 by 2; if only one factor exists, enter the amount from line 22. Use this percentage to compute recapture of capital acquisition deduction on C-8000D, line 11 23.	
	%